

## ABSTRACT OF THE DISCLOSURE

A trench (10) is formed in an upper portion of a silicon substrate (1), and an isolation insulating film (2) is buried in the trench (10). Each of upper portions of the silicon substrate (1) which are isolated from each other by the isolation insulating film (2) is defined as a region where a MOSFET is to be formed. A thin SiGe layer (4) is formed along a sidewall of the trench (10) in the silicon substrate (1), and a B-containing SiGe layer (5) is formed within the SiGe layer (4) (a portion thereof located closer to the trench (10)).